First Named Inventor **PARTLOW DECLARATION FOR UTILITY OR DESIGN PATENT APPLICATION** COMPLETE IF KNOWN (37 CFR 1.63) Application Number Unknown Declaration Submitted with Initial Filing Herewith Filing Date Group Art Unit Unknown [X]Declaration Submitted after Initial Filing (surcharge (37 CFR 1.16 (e)) required) Unknown Examiner Name

As a below named inventor, I hereby declare that:

is attached hereto

My residence, post office address and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

SYSTEM, METHOD AND COMPUTER PROGRAM FOR CREATING AND VALUING FINANCIAL INSTRUMENTS LINKED TO AVERAGE CREDIT SPREADS

the specification of which

[X]

OR	[]	was filed on	as United States Application Number	
OR	Ĺ	J	was filed on	_as United States Application Number_	

or PCT International Application Number and was amended on _____ (if applicable).

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment specifically referred to above.

I acknowledge the duty to disclose information which is material to patentability as defined in 37 CFR §1.56.

I hereby claim foreign priority benefits under 35 U.S.C. §119(a)-(d) or §365(b) of any foreign application(s) for patent or inventor's certificate, or §365(a) of any PCT International application which designated at least one country other than the United States of America, listed below and have also identified below, by checking the box, any foreign application for patent or inventor's certificate, or PCT International application having a filing date before that of the application on which priority is claimed.

Prior Foreign Application Number(s)	Country	Foreign Filing Date (mm/dd/yyyy)	Priority Not Claimed	Certified Copy Attached YES NO
			[]	[] []
			[]	[] []

I hereby claim the benefit under 35 U.S.C. §119(e) of any United States provisional application(s) listed below.

Application Number(s)	Filing Date (mm/dd/yyyy)				

I hereby claim the benefit under 35 U.S.C. §120 of any United States application(s), or 365(c) of any PCT International application designating the United States of America, listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States or PCT International application in the manner provided by the first paragraph of 35 U.S.C. §112, I acknowledge the duty to disclose information which is material to patentability as defined in 37 CFR §1.56 which became available between the filing date of the prior application and the national or PCT International filing date of this application.

U.S. Parent Application or PCT Parent Number	Parent Filing Date (MM/DD/YYYY)	Parent Patent Number (if applicable)		

As a named inventor, I hereby appoint Anthony H. Handal, Registration No. 26,275, and all other registered practitioners listed under $Customer\ No.\ 00545$ as my attorneys or agents to prosecute this application, and to transact all business in the Patent and Trademark Office connected therewith.

Address all correspondence to: Customer No. 00545.

Address all telephone calls to Anthony H. Handal at (212) 536-4870

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

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[X] Additional inventors are being named on the separate sheet attached hereto.

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